COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

<u>L.R. No.</u>: 4709-02 <u>Bill No.</u>: SB 1340

Subject: Taxation and Revenue

<u>Type</u>: Original

<u>Date</u>: March 9, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2005	FY 2006	FY 2007	
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2005	FY 2006	FY 2007	
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0	

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 3 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2005	FY 2006	FY 2007	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON LOCAL FUNDS				
FUND AFFECTED	FY 2005	FY 2006	FY 2007	
Local Government	\$0	\$0	\$0	

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Revenue** assume this proposal would have no impact on their organization.

Officials from the **State Tax Commission** state this proposal would have no impact on their organization but could create additional administrative duties for county collectors.

Officials from the City of Kansas City did not respond to our request for information.

Oversight assumes since the language in this proposal is permissive, political subdivisions would implement these procedures if the resulting revenues would exceed expected costs.

FISCAL IMPACT - State Government	FY 2005 (10 Mo.)	FY 2006	FY 2007
	\$0	\$0	\$0

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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2005 (10 Mo.)	FY 2006	FY 2007

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This proposal would allow the City of Kansas City to include vehicle-related fees and fines with personal property tax bills.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue State Tax Commission

NOT RESPONDING

City of Kansas City

Mickey Wilson, CPA

Mickey Wilen

Director

March 9, 2004